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Proceedings by Arthur Herbert and Arthur Herbert, Jr., trustees, etc., against the Commonwealth of Virginia for relief against an assessment of inheritance tax. Order canceling and annulling the assessment, and the Commonwealth brings error. Affirmed.

*E. Warren Wall*, of Richmond, for the Commonwealth.

*J. K. M. Norton*, of Alexandria, and *H. Rozier Dulaney, Jr.*, of Washington, D. C., for defendants in error.

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CITY OF RICHMOND *v.* PACE, Treasurer.

June 10, 1920.

[103 S. E. 647.]

**1. Statutes (§ 108\*)—Provisions Furthering General Subject of Statute within Its Title.**—That an act authorizes many things of a diverse nature will not affect the sufficiency of the title under Const. 1902, § 52, provided these provisions may be reasonably regarded as in furtherance of the general subject of the enactment.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

**2. Statutes (§ 109\*)—Title Sufficient if Giving Notice of General Subject of Act.**—The title of an act is sufficient if it gives notice of the general subject of the act and of the interests likely to be affected thereby, and if the subjects embraced by the act, but not specified in the title, have congruity, or natural connection, with the subjects stated in the title, or are cognate, or germane, thereto, the requirement of Const. 1902, § 52, is satisfied.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

**3. Statutes (§ 125 (6)\*)—Section of Tax Statute Providing for Compensation of Collecting Officers within Title.**—Subsection 2b of the Segregation Act, enacted March 15, 1915, providing for the compensation of county, city, and town treasurers, who are affected by the regrouping by the act of taxables for the respective purposes of state and local revenue, held valid, being cognate and germane to the object of the act as stated in its title.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

**4. Constitutional Law (§ 48\*)—Act Presumed Valid.**—An act of the General Assembly is presumed valid until its violation of the Constitution is proved beyond all reasonable doubt.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 152.]

**5. Municipal Corporations (§ 67 (5)\*)—Competent for Legislature to Increase City Treasurer's Compensation.**—In view of the effect of

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

the Segregation Act, enacted March 15, 1915, upon the responsibilities and work of city treasurers, in their city or local capacity, it was competent for the General Assembly to require, by subsection 2b of that act the various cities to increase the compensation of their respective treasurers; such increase being in no sense a bonus.

**6. Officers (§ 99\*)—Not Entitled to Additional Compensation for Additional Duties Imposed.**—The duties of an office may be changed and enlarged without entitling the incumbent to sue for additional remuneration.

[Ed. Note.—For other cases, see 11 Va.-W. Va. Enc. Dig. 501.]

**7. Municipal Corporations (§ 72\*)—Legislature May Impose Debt without Municipality's Consent.**—If there is no special limitation in the Constitution, and the debt or liability is one to be incurred in the discharge of a public or state duty, which it is proper for the Legislature to impose upon the municipality, it can constitute no objection to the validity of the act imposing it that the debt or liability is to be created without its consent.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 222.]

**8. States (§ 114\*)—Legislature Can Make Appropriations for Equitable Claims.**—Independently of express constitutional restrictions, the Legislature can make appropriations of money whenever the public well-being requires or will be promoted by it, and it is the judge of what is for the public good and can recognize claims founded in equity and justice in the largest sense.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 178.]

**9. Constitutional Law (§ 102 (1)\*)—Repeal of Statute Did Not Affect Compensation of City Treasurer Earned.**—Where a city treasurer's services for which Segregation Act, subsec. 2b, enacted March 15, 1915, had provided that compensation should be paid, had been rendered to the city prior to the passage of the amendment to the subsection which in effect repealed it quoad the treasurer, the amendment did not affect the treasurer's action for such compensation; his rights having become fixed before the amendment.

**10. Municipal Corporations (§ 124 (6)\*)—Amendment to Act Relating to Compensation Held Not to Indicate Original Legislative Intent.**—There being nothing in the language of Segregation Act, enacted March 15, 1915, to indicate that the General Assembly intended to exclude from its benefits in providing compensation a treasurer who did not collect the city taxes, the later enactment of an amendment to the subsection will not support the contention that it was the original legislative intent to confine the operations of the subsection to treasurers who collected the local revenues.

**11. Statutes (§ 154\*)—Statute as to City Treasurer's Compensation**

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

**Held Not to Effect the Repeal without Special Reference of a Prior Special Act.**—Segregation Act, subsec. 2b, enacted March 15, 1915, as to compensation of county, city, and town treasurers in view of re-grouping by the act of taxables for taxation, as applied to the city of Richmond, held not to effect the repeal, without special reference to the same, of a special act of the General Assembly and an ordinance of Richmond in pursuance thereof prescribing the duties and fixing the compensation of the treasurer of the city of Richmond; the sole effect of the subsection being to impose upon the city the obligation to provide an additional emolument to the treasurer, in view of the changed situation created by the operation of the main provisions of the Segregation Act.

Error to Law and Equity Court of City of Richmond.

Proceeding by way of motion by James B. Pace, Treasurer, against the City of Richmond. Judgment for plaintiff, and defendant brings error. Affirmed.

*H. R. Pollard*, of Richmond, for plaintiff in error.

*Jo. Lane & Cary Ellis Stern* and *C. M. Chichester*, all of Richmond, for defendant in error.

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DUNCAN *v.* CARSON

June 10, 1920.

[103 S. E. 665.]

**1. Judgment (§ 184\*)—General Issue to Notice of Motion for Judgment Accepted as General Denial.**—A general issue to a notice of motion for judgment under Code 1914; § 3211, is accepted as a general denial of plaintiff's claim set up in the notice, and may be pleaded orally, but all other defenses must be set up in writing, a mere statement of the grounds of defense in writing being sufficient.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 128 et seq.]

**2. Judgment (§ 183\*)—Procedure on Motion for Judgment Liberal.**—The procedure on notice of motion for judgment under Code 1904, § 3211, is viewed with great liberality, and, when the grounds of defense have been set up in writing without formal pleading, the parties are generally deemed to be at issue on the grounds so stated without the necessity for a replication or other pleading.

[Ed. Note.—For other cases, see 10 Va.-W. Va. Enc. Dig. 128 et seq.]

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